

FEDERAL IDENTIFICATION NUMBER:
35-1120527

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
LITTLE RACCOON CONSERVANCY DISTRICT

COUNTY:
PARKE COUNTY

ID: 61-7-22
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: FINANCIAL CLERK

PRINTED NAME OF OFFICIAL: JACI WITTY

DATE SIGNED: _____

ADDRESS: COURTHOUSE - ROOM 104
116 W. HIGH STREET

CITY: ROCKVILLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 569-6710

ZIP: 47872-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22

CASH UNITS ONLY

COUNTY: PARKE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
FOUNTAIN TRUST CHECKING	\$2,500.00	\$3.36	\$0.00	\$2,503.36	\$0.00	\$2,503.36
GENERAL	\$58,059.27	\$175,892.07	\$198,088.51	\$35,862.83	\$454,770.48	\$490,633.31
Total by Fund Type:	\$60,559.27	\$175,895.43	\$198,088.51	\$38,366.19	\$454,770.48	\$493,136.67
Subtotal All Funds:	\$60,559.27	\$175,895.43	\$198,088.51	\$38,366.19	\$454,770.48	\$493,136.67

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$79,235.00		
Transfers Out			\$79,235.00
Net Receipts and Disbursements	\$96,660.43	\$118,853.51	

**CASH AND INVESTMENTS ON PART 4 ARE
454770.48! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22

CASH UNITS ONLY

COUNTY: PARKE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Subtotal All Funds: **\$0.00** **\$0.00** **\$0.00** **\$0.00**

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$0.00	\$0.00

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT

COUNTY: PARKE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$85,923.90
Total for: TAXES	\$85,923.90
INTEREST EARNED	\$273.99
RENTAL OF PROPERTY	\$2,375.26
MISCELLANEOUS REVENUE-OTHER	\$3,500.00
MISCELLANEOUS REVENUE-OTHER	\$4,579.52
MISCELLANEOUS REVENUE-OTHER	\$4.40
Total for: MISCELLANEOUS	\$10,733.17
TRANSFER OF FUNDS-OTHER	\$79,235.00
Total for: OTHER FINANCING SOURCES	\$79,235.00
TOTAL RECEIPTS FOR GENERAL	\$175,892.07
Fund: <u>FOUNTAIN TRUST CHECKING</u>	
INTEREST EARNED	\$3.36
Total for: MISCELLANEOUS	\$3.36
TOTAL RECEIPTS FOR FOUNTAIN TRUST CHECKING	\$3.36
Total Receipts:	\$175,895.43

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 61-7-22 PAGE: 1

COUNTY: PARKE COUNTY
UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT

Fund:	GENERAL		
	PERSONAL SERVICES		\$7,445.10
	SUPPLIES		\$39.66
	OTHER SERVICES AND CHARGES		\$111,368.75
	TRANSFER OF FUNDS		\$79,235.00
	TOTAL		\$198,088.51

TOTAL DISBURSEMENTS: \$198,088.51

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22
COUNTY: PARKE COUNTY

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

Fund Name	Expense Category	Account Title	Amount
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		GENERAL - ONB CHECKING AC	XXXXX6511	\$0.00			\$35,862.83
		GENERAL - FTC CHECKING	XXXXX2801	\$0.00			\$2,503.36

Total CASH: **\$38,366.19**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
	GENERAL	SAVINGS ACCOUNT	493883410	\$82,708.02		0.00	\$14,419.42
01/22/2003	GENERAL	CERTIFICATE OF DEPOSIT	CD#93172077	\$20,487.96	01/22/2010	3.95	\$21,309.75
01/22/2003	GENERAL	CERTIFICATE OF DEPOSIT	CD#93172078	\$69,900.11	01/22/2010	3.95	\$72,703.85
12/19/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD#0929182884	\$40,000.00	03/19/2011	3.50	\$40,000.00
11/12/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD#929182880	\$0.00	10/12/2009	3.52	\$40,000.00
11/12/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD#929182881	\$0.00	10/12/2009	3.52	\$30,000.00
11/12/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD#929182882	\$0.00	10/12/2009	3.52	\$15,000.00
11/12/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD#929182883	\$0.00	10/12/2009	3.52	\$15,000.00
	GENERAL	SAVINGS ACCOUNT	493884147	\$75,971.12		0.00	\$54,077.41
	GENERAL	SAVINGS ACCOUNT	493884169	\$41,655.46		0.00	\$78,454.22
	GENERAL	SAVINGS ACCOUNT	493884158	\$51,070.37		0.00	\$43,755.26
01/22/2003	GENERAL	CERTIFICATE OF DEPOSIT	CD#93172076	\$28,891.70	01/22/2010	3.95	\$30,050.57

Total by Fund: **\$454,770.48**

Total INVESTMENTS: **\$454,770.48**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22
COUNTY: PARKE COUNTY

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
Total Cash and Investments:							\$493,136.67

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22
COUNTY: PARKE COUNTY

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER LONG TERM DEBT

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$298,597.18
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$29,468.41
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$269,128.77
INTEREST PAID DURING 2008 (FULL YEAR)	\$9,766.59

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22

COUNTY: PARKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22

COUNTY: PARKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: PARKE COUNTY
UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT

ID: 61-7-22
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22
COUNTY: PARKE COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 61-7-22
COUNTY: PARKE COUNTY

PAGE: 1

Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
TOTAL FOR ALL FUNDS:		<u>\$0.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON CONSERVANCY DISTRICT ID: 61-7-22

COUNTY: PARKE COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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